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8 Attorney for Plaintiffs

9 UNITED STATES DISTRICT COURT
10 NORTHERN DISTRICT OF CALIFORNIA
11 OAKLAND DIVISION

12 UNITED STATES OF AMERICA,

13 Plaintiff,

14 v.

15 LINDA ROSE HAFT,

16 Defendant.

Criminal No. CR-01-40008 SBA

PLEA AGREEMENT

17 I, Linda Rose Haft, and the United States Attorneys' Office for the Northern District of
18 California (hereafter "the government") enter into this written plea agreement (the "Agreement")
19 pursuant to Rule 11(e)(1)(C) of the Federal Rules of Criminal Procedure:

20 The Defendant's Promises

21 1. I agree to plead guilty to the captioned information charging me with willfully
22 aiding and assisting in, procuring, counseling, and advising the preparation and presentation to
23 the Internal Revenue Service of eleven U.S. Individual Income Tax Returns, Forms 1040, which
24 were false and fraudulent as to material matters, in violation of 26 U.S.C. § 7206(2). I agree that
25 the elements of the offenses and the maximum penalties are as follows: (1) I aided or assisted in,
26 and procured, counseled and advised the preparation and presentation to the Internal Revenue
27 Service of eleven false and fraudulent U.S. Individual Income Tax Returns, Forms 1040; (2) the
28 tax returns were false and fraudulent as to material matters; and (3) I acted willfully knowing that

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1 the tax returns were false and fraudulent as to material matters.

- 2 a. Maximum prison sentence 3 years *21 h*
3 b. Maximum fine ~~\$100,000.00~~ ^{250,000}
4 c. Maximum probation term 5 years
5 d. Maximum Supervised Release 3 years *h*
6 e. Special assessment ~~\$25.00~~ ^{100.00}

7 2. I agree that I am guilty of the offenses to which I will plead guilty, and I agree that
8 the following facts are true:

- 9 A. I am a resident of Union City, California.
10 B. During 1997, I held myself out as a Tax Return Preparer and provided Tax
11 Return Preparation services to numerous clients.
12 C. During 1997, I aided and assisted, procured, counseled and advised clients
13 in the preparation and presentation to the Internal Revenue Service of their U.S. Individual
14 Income Tax Returns, Forms 1040, for taxable year 1996, which were false and fraudulent as to
15 material matters, in that they represented that the taxpayers were entitled under the provisions of
16 the Internal Revenue laws to claim itemized deductions on their Schedules A for expenses they
17 did not incur.
18 D. Specifically, I included in Schedule A of the 1996 tax returns of: (1)
19 Anthony Albert, false deductions for cash contributions, business expenses, uniforms and shoes,
20 upkeep, tools and safety equipment totaling \$6,921; (2) Daniel and Evangeline Bascos, false
21 deductions for "C.C. Expense, cash contributions, non-cash contributions, tools, upkeep,
22 uniforms and shoes, and safety equipment totaling \$6,210; (3) Gavino and Carmelita Balabis,
23 false deductions for cash contributions, non-cash contributions, tools, upkeep, uniforms and
24 shoes, safety equipment, travel and child care totaling \$7,205; (4) Zenaida Cruz, false deductions
25 for cash contributions, non-cash contributions, uniforms and shoes, upkeep, tools and safety
26 equipment totaling \$4,125; (5) Charles Davis, false deductions for a subscription and safety
27 equipment totaling \$650; (6) Francisco and Edna Espiritu, false deductions for non-cash
28 contributions, tools, upkeep, uniforms and shoes, and safety equipment totaling \$4,145; (7)

1 Alberto and Magdalena Pizzaro, false deductions for cash contributions, uniforms and shoes,
2 upkeep, tools and safety equipment totaling \$7,625; (8) Oscar and Rowena Prestosa, false
3 deductions for cash contributions, non-cash contributions, uniforms and shoes, upkeep,
4 subscriptions, travel, tools, safety equipment, licenses, and education totaling \$9,340; (9) Paul
5 and April Venegas, false deductions for cash contributions, non-cash contributions, uniforms and
6 shoes, upkeep, tools, safety equipment and subscriptions totaling \$9,042; (10) Yolanda
7 Winchester, false deductions for cash contributions, non-cash contributions, uniforms and shoes,
8 upkeep, tools and safety equipment totaling \$5,160; and (11) Tadele and Tigist Woldemichael,
9 false deductions for upkeep, tools, safety equipment and licenses totaling \$4,227.

10 3. I agree to give up all rights that I would have if I chose to proceed to trial,
11 including the rights to a jury trial with the assistance of an attorney; to confront and cross-
12 examine government witnesses; to remain silent or testify; to move to suppress evidence or raise
13 any other Fourth or Fifth Amendment claims; to any further discovery from the government; and
14 to pursue any affirmative defenses and present evidence.

15 4. I agree to give up my right to appeal my conviction, the judgment, and orders of
16 the Court. I also agree to waive any right I may have to appeal my sentence.

17 5. I agree not to file any collateral attack on my conviction or sentence, including a
18 petition under 28 U.S.C. § 2255, at any time in the future after I am sentenced, except for a claim
19 that my constitutional rights to the effective assistance of counsel was violated.

20 6. I agree not to ask the Court to withdraw my guilty plea at any time after it is
21 entered, unless the Court declines to accept the sentence agreed to by the parties. I agree that the
22 government may withdraw from this agreement if the Court does not accept the agreed upon
23 sentence set out below.

24 7. I agree that the Sentencing Guidelines should be calculated as follows, and that I
25 will not ask for any other adjustments to or reductions of the offense level:

26	a.	Base Offense Level, U.S.S.G. §2T4.1(E):	=	10
27	b.	Enhancement for Tax Return Preparer, U.S.S.G §2T1.4(b)(1):	=	+ 2
28	c.	Acceptance of Responsibility, U.S.S.G. §3E1.1:	=	- 2

1 d. Adjusted offense level: = 10

2 8. I agree that an appropriate disposition of this case is as follows: Two years of
3 probation with the imposition of a condition requiring that I be detained in my home for a period
4 of six to twelve months, ^{one electronic monitoring, including any other ~~electronic~~ terms} and a \$2,000.00 fine. I agree that I will make a good faith effort to pay
5 ^{conditions of probation imposed by the court} any fine, forfeiture or restitution I am ordered to pay. Before or after sentencing, I will, upon
6 request of the Court, the government, or the U.S. Probation Office, provide accurate and
7 complete financial information, submit sworn statements and give depositions under oath
8 concerning my assets and my ability to pay, surrender assets I obtained as a result of my crimes,
9 and release funds and property under my control in order to pay any fine, forfeiture, or restitution.
10 I agree to pay the special assessment at the time of sentencing.

11 ✓ 9. I agree that I will not in the future aid or assist, procure, counsel, or otherwise
12 advise anyone in the preparation or presentation to the Internal Revenue Service of any tax
13 returns, and that I will no longer hold myself out as a Tax Return Preparer.

14 10. I agree not to commit or attempt to commit any crimes before sentence is imposed
15 or before I surrender to serve my sentence. I also agree not to violate the terms of my pretrial
16 release (if any); intentionally provide false information to the Court, the Probation Office,
17 Pretrial Services, or the government; or fail to comply with any of the other promises I have
18 made in this Agreement. I agree that, if I fail to comply with any promises I have made in this
19 Agreement, then the government will be released from all of its promises below, but I will not be
20 released from my guilty plea.

21 11. I agree that this Agreement contains all of the promises and agreements between
22 the government and me, and I will not claim otherwise in the future.

23 12. I agree that this Agreement binds the U.S. Attorney's Office for the Northern
24 District of California only, and does not bind any other federal, state, or local agency.

25 The Government's Promises

26 13. The government agrees not to file or seek any additional charges against the
27 defendant that could be filed as a result of the investigation that led to the captioned information.

28 14. The government agrees that the appropriate sentence in this case should be as set

1 forth in paragraph 8 above, unless the defendant violates the agreement as set forth in paragraphs
2 9 and 10 above.

3 Defendant's Affirmations

4 15. I confirm that I have had adequate time to discuss this case, the evidence, and this
5 Agreement with my attorney, and that he has provided me with all the legal advice that I
6 requested.

7 16. I confirm that while I considered signing this Agreement, and at the time I signed
8 it, I was not under the influence of any alcohol, drug, or medicine that impaired my ability to
9 understand this Agreement, its terms, and the rights I am giving up by pleading guilty and signing
10 this Agreement.

11 17. I confirm that my decision to enter a guilty plea is made knowing the charges that
12 have been brought against me, any possible defenses, and the benefits and possible detriments of
13 proceeding to trial. I also confirm that my decision to plead guilty is made voluntarily, and no
14 one coerced or threatened me to enter into this Agreement.

15
16 Dated: _____


LINDA ROSE HAFT
Defendant

18
19 ROBERT S. MUELLER, III
United States Attorney

20
21 Dated: February 23, 2001


EMILY J. KINGSTON
Assistant United States Attorney

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23 I have fully explained to my client all the rights that a criminal defendant has and all the
24 terms of this Agreement. In my opinion, my client understands all the terms of this Agreement
25 and all the rights she is giving up by pleading guilty, and, based on the information now known
26 to me, her decision to plead guilty is knowing and voluntary.

27 Dated: 2/16/01


PHILIP J. SCHNAYERSON
Attorney for Defendant